the performance of any service, or for the sale of any article on the premises of such licensee, and may regulate the size of the purse, stake or reward to be offered for the conduct of such races. Each licensee may deduct and retain for its own account one-half (1/2) of the breakage computed to the 10¢ and \[ \begin{aligned} \ 6\% \extbf{1} \end{aligned} \] 5½% of the mutuel pool, [including any deduction required by the Commission as its agent pursuant to the provisions of Section 12 of this Article but exclusive of the 4% State tax imposed by Section 14 of this Article and exclusive of the special tax imposed by Section 12 of this Article as a source of funds for grants toward capital improvements of those licensed under Section 7 of this Article. All contracts and agreements for the payment of money and all salaries, fees and compensation paid by any person or persons, association or corporation licensed as hereinbefore provided, and all proposed extensions, additions, or improvements to the buildings, stables, improvements or tracks upon property owned or leased by such licensee shall be subject to the approval of the Commission. Said Commission shall have power to compel the production of any and all books, memoranda or documents showing the receipts and disbursements of any person, corporation or association, licensed under the provisions of this Article to conduct race meetings. The Commission may at any time require the removal of any employee or official employed by any licensee hereunder. The Commission shall also have the power to require that the books and financial or other statements of any person, corporation or association licensed under the provisions of this Article shall be kept in any manner which to the Commission may seem best, and that the Commission shall also be authorized to visit, to investigate and to place expert accountants and such other persons as it may deem necessary, in the offices, tracks or places of business of any such person. corporation or association, for the purpose of satisfying itself that the Commission's rules and regulations are strictly complied with, and the salaries and expenses of such expert accountants or other persons shall be paid by the person, corporation or association to whom they are assigned. The said Commission shall have power to summon witnesses before it and to administer oaths or affirmations to such witnesses whenever, in the judgment of the said Commission, it may be necessary for the effectual discharge of their duties; and any person failing to appear before said Commission at the time and place specified in answer to said summons, or refusing to testify, shall be deemed guilty of a misdemeanor and upon indictment and conviction in a Court of competent jurisdiction shall be punishable by a fine of not more than Five Thousand Dollars (\$5,000) or by sentence to jail for not more than six months, or by sentence to both fine and imprisonment, in the